

APPENDIX R

MANAGEMENT CONTROL EVALUATION CHECKLIST
PRISONER FUNDSA. Function

The function covered by this checklist is for the prisoner funds.

B. Purpose

The purpose of this checklist is to assist the Operating Location (OPLOC) and Finance and Accounting Office (FAO) in evaluating the key management controls listed below. It is not intended to cover all controls.

C. Instructions

Answers must be based on the actual testing of key management controls (for example, document analysis, direct observations, sampling, simulation, other). Answers which indicate deficiencies must be explained and corrective action indicated in supporting documentation. Army organizations must review their controls periodically (using the checklist in this appendix) in accordance with the major command management control plan and certify that the evaluation has been conducted on Department of Army (DA) Form 11-2-R (Management Control Evaluation Certification Statement). To complete, Army organizations should follow directions in Army Regulation (AR) 11-2, Management Control. Defense Finance and Accounting Service - Indianapolis Center (DFAS-IN) OPLOCs will formally evaluate their controls in accordance with DFAS Regulation 5010.38-R, Internal Management Control Program, and specific instructions issued by DFAS-IN. Finance officers and OPLOC directors are encouraged to use these controls as guidelines for day-to-day operations.

D. Test Questions (Negative answers indicate a management control weakness.)

1. Have all funds been impounded and safeguarded?
2. Has DA Form 1132 (Prisoner's Personal Property List - Personal Deposit Fund) been correctly prepared?
3. Has legal claim to impounded enemy prisoner of war (EPW) funds been determined?
4. Has deposit of civilian internees' (CIs) U.S. currency and amounts legally owned by EPWs been made to account 21X6015?
5. Has this amount (d above) been posted to the EPW/CI Individual Pay Data Record?

6. If an investigation is being conducted to determine legal ownership of the U.S. currency, was the amount deposited to the deposit fund account 21X6875 until ownership is determined?
7. If the EPW has no legal claim to the U.S. currency, has the amount been deposited to account 21R1060 (Forfeiture of Unclaimed Money and Property)?
8. Has an investigation been conducted to determine legal claim to the U.S. currency?
9. Has Department of Defense (DD) Form 1131 been properly prepared to deposit U.S. currency to the appropriate account?
10. Have all CI's U.S. currency and amounts legally owned by EPWs been posted to the individual pay data records?
11. Has all pertinent information been documented and sent to DFAS-IN with the confiscated U.S. negotiable instruments?
12. Has the correct starting date for payment of advances been established for each EPW/CI?
13. Has the correct pay category (by military grade) been established for each EPW?
14. Has the advance of pay been discontinued for EPWs/CIs while in escapee status?
15. Has the number of work hours been recorded daily on a Labor Register Enemy Prisoners of War/Civilian Internees form?
16. Has the monthly work pay been computed and recorded on a Payroll Money List for Enemy Prisoners of War/Civilian Internees?
17. Has a form been prepared for Payroll for Enemy Prisoners of War/Civilian Internees - Certification and Summary and record the amount of monthly work pay on Individual Pay Data Records?
18. Has the Statement of Credit Balance for Enemy Prisoners of War/Civilian Internees been prepared annually or when EPWs/CIs are transferred?
19. Has the correct number of work hours been annotated daily on a Labor Register, Enemy Prisoners of War/ Civilian Internees?
20. For work hours and pay --
 - (a) Has the correct EPW/CI rate of pay been established?

(b) Is pay recorded on a Payroll Money List for Enemy Prisoners of War/Civilian Internees?

(c) Do all forms balance where applicable?

(d) Has a Statement of Credit Balance for Enemy Prisoners of War/Civilian Internees been prepared annually or when EPWs/CIs are transferred?

21. Has the source, amount, and reason for the EPW/CI indebtedness been verified and documented?

22. Have amounts due the United States been collected as deductions on a Payroll for Enemy Prisoners of War/ Civilian Internees - Certification and Summary form?

23. Have amounts owed to creditors other than the United States been charged to the EPW/CI account 21X6015 balance?

24. Has payment been made using Standard Form (SF) 1049 (Public Voucher for Refunds)?

25. Has that portion of the payment credited to account 21X6015 been correctly computed and documented?

26. Do the total credits to accounts 21X6015 and 21R3210 equal the total on DD Form 1131?

27. When processing remittances --

(a) If no legal exchange rate exists, is remittance returned to sender?

(b) If legal exchange rate exists, are funds converted or safeguarded as appropriate?

(c) Has the proper allocation been made for remittances received for a group of EPW/CI?

(d) Have remittances received for EPW/CI in general been forwarded to DFAS-IN?

(e) Does the EPW/CI have a sufficient credit balance to cover the amount of remittance requested?

(f) Has SF 1080 been properly prepared and sent to DFAS-IN?

(g) Has the amount of the remittance been posted on the Individual Pay Data Record?

28. Has the correct cost of EPW/CI canteen supplies been identified and transferred from account 21X6015?

29. Does the price of canteen supplies/services include EPW/CI labor costs?

30. Has the correct amount of EPW/CI work pay for canteen labor/services been computed and recorded?

31. Has the amount of residual money monthly by deducting disbursements for EPW/CI work and reimbursements been computed for supplies from canteen operation receipts?

32. Has residual moneys been allocated to the EPW/CI as specified in AR 190-8 (Enemy Prisoners of War - Administration, Employment and Compensation)?

33. Has the amount of residual money from EPW/CI canteen operations been correctly computed?

34. Has the residual money been properly allocated to EPW/CI?

35. Has credit been given for canteen coupons redeemed by EPW/CI?

36. Has a final payroll been prepared and verified?

37. Has all outstanding EPW/CI indebtedness been satisfied?

38. Has a Statement of Credit Balance for Enemy Prisoners of War/Civilian Internees form been prepared and marked "FINAL"?

39. Has a final settlement of account been prepared within 30 days of EPW/CI death?

40. Has pay of escaped EPW/CI been discontinued as the date of escape?

41. Has a final settlement of account been prepared when the EPW/CI has been carried as an escapee for 30 days?

42. When closing the EPW/CI accounts on repatriation, transfer, death, or escape--

(a) Has the date and reason for closing EPW/CI accounts been annotated on the Individual Pay Data Record?

(b) Has the Individual Pay Data Record been attached to DA Form 4237-R (Detainees Personnel Record)?

43. After closing an EPW account, has the credit balance been transferred to the organization charged with final disposition? Has the EPW/CI been notified regarding who is responsible for settlement of a credit balance?

44. After closing a repatriated CI's account, has the credit balance been given to the CI?

45. After closing a CI account for a reason other than repatriation, has the credit balance been properly transferred to the Civilian Internee Information Center?

46. Have impounded foreign funds been returned to the EPW/CI on repatriation?

47. Have impounded foreign funds been disposed of properly on death, escape, or transfer of EPW/CI?